SPRING VALLEY WATER COMPANY *v.* CITY AND COUNTY OF SAN FRANCISCO ET AL.

APPEAL FROM THE CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT.

No. 211. Argued March 19, 1918.—Decided April 15, 1918.

Money placed in a bank as special deposits, pursuant to orders of the District Court and stipulation of parties, to await the outcome of litigation, *held* subject to assessment for taxation as money in litigation in possession of a "receiver," under Political Code of California, § 3647.

Such special deposits are sufficiently described for purposes of assessment by the numbers of the several cases in which they were made and by designating the court and the parties; and the facts that the deposit in each case was not assessed separately, and that the description included also a case in which there was no deposit, do not vitiate the assessment.

225 Fed. Rep. 728, affirmed.